



MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION  
PO BOX 811, JEFFERSON CITY, MO 65105-0811

**CONSOLIDATED MONTHLY CIGARETTE TAX REPORT (25s ONLY)**

FORM  
**265-25**  
(REV. 2-2005)

MONTH OF

, 20

PAGE OF

WHOLESALER NAME		ADDRESS	
CITY, STATE, ZIP		LICENSE NUMBER	TELEPHONE NUMBER

UNSTAMPED CIGARETTES FROM THE MANUFACTURERS	UNSTAMPED	WHOLESALERS ON A DEFERRED PAYMENT BASIS MUST FILE THIS REPORT WITH DIVISION OF TAXATION AND COLLECTION, EXCISE TAX SECTION AND PAY BALANCE DUE ON OR BEFORE THE FIFTEENTH (15th) DAY OF THE MONTH, COVERING ALL CIGARETTES AND TAX STAMPS RECEIVED DURING THE PRECEDING MONTH. WHOLESALERS ON A CASH BASIS MUST FILE REPORT ON OR BEFORE THE TWENTIETH (20th) DAY OF THE MONTH.
1. Beginning unstamped inventory (must agree with last month's ending inventory) .....		
2. Purchases during the month (Form 266—Schedule A, Line 2) .....		
3. Promotional pkgs. of cigarettes received from manufacturers (Form 266—Sch. A, Ln 4) ..		
4. Purchased unstamped cigarettes from licensed wholesaler .....		
5. Total cigarettes available (add Lines 1 through 4) .....		
6. Less: Cigarettes stamped during the month (enter on Lines 11 and 22) .....		
7. Less: Sold unstamped cigarettes to licensed wholesaler (Schedule B-2) .....		
8. Less: Unstamped cigarettes returned to manufacturer (Schedule B) .....		
9. Ending unstamped inventory (Line 5 minus Lines 6 through 8) .....		

STAMPED PACKAGES OF CIGARETTES	STATE ONLY	ST. LOUIS COUNTY ONLY	JACKSON COUNTY ONLY	OTHER STATE EXPORTS (ATTACH FORM 783)
10. Beginning stamped inventory (must agree with last month's ending inventory) .....				
11. Cigarettes stamped during the month (from Line 6) .....				
12. Stamped cigarettes purchased from another wholesaler (Schedule B-1) .....				
13. Stamped cigarettes returned by customers .....				
14. Total stamped cigarettes available for sale (Add Lines 10 through 13) .....				
15. Less: Sales during the month (Schedule F) .....				
16. Less: Stamped cigarettes returned to manufacturer (Schedule B) .....				
17. Ending stamped inventory (Line 14 minus Lines 15 and 16) .....				

DECAL STAMPS PURCHASED	COL. A—STATE ONLY	COL. B—STATE & ST. LOUIS COUNTY	COL. C—STATE & JACKSON COUNTY	COL. D—TOTALS OF COLUMNS A, B AND C
18. Beginning decal inventory (must agree with last month's ending inventory) .....				
19. Purchased during month (Schedule C, Section 1) .....				
20. Credit received in stamps for cigarettes returned to the manufacturer and/or returned carton flaps or damaged decals (Schedule C, Section 2) .....				
21. Total stamps available (Lines 18 through 20) .....				
22. Less: Stamps affixed during month (from Line 6) .....				
23. Ending decal inventory (Line 21 minus Line 22) .....				

CALCULATION OF TAX DUE	CASH PURCHASES	CREDIT PURCHASES	NOTE: In the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the first day of the following month during which the purchase was made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.
24. Stamps purchased during the month (From Line 19, Column D) .....			
25. Tax Due—Line 24 multiplied by \$.2125 .....			
26. Less: 3% of Line 25 (Discount is forfeited if not remitted on time) .....			
27. Subtotal (Line 25 minus Line 26) .....			
28. Less payments previously made .....			
29. TOTAL AMOUNT DUE (Line 27 minus Line 28) Enter on Form 265-20, Line 30 .....			

I do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and a complete and full presentation of all transactions from the best information available.

PRINT NAME	SIGNATURE	TITLE	DATE
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Make checks payable to the Missouri Department of Revenue and mail to: Division of Taxation and Collection, P.O. Box 811, Jefferson City, MO 65105-0811.

If you have questions or need assistance in completing this form, please call (573) 751-7163 or email [excise@dor.mo.gov](mailto:excise@dor.mo.gov). You may also obtain this form from the department's web site at: [www.dor.mo.gov/tax/business/tobacco/forms/](http://www.dor.mo.gov/tax/business/tobacco/forms/). TDD (800) 735-2966

**FOR 25s ONLY****SCHEDULE B — STAMPED CIGARETTES RETURNED TO MANUFACTURER**

INVOICE NUMBER(S) OF RETURNED CIGARETTES	NAME OF COMMON CARRIER	NAME OF MANUFACTURER	SHIPMENT DATE	NUMBER OF PACKAGES RETURNED TO MANUFACTURER	
				STAMPED	UNSTAMPED
ENTER TOTAL ON FORM 265-25, (UNSTAMPED ON LINE 8 AND STAMPED ON LINE 16)					

**SCHEDULE B-1 — STAMPED CIGARETTES PURCHASED FROM ANOTHER LICENSED WHOLESALE**

INVOICE NUMBER(S)	INVOICE DATE(S)	NAME OF WHOLESALE	STATE ONLY	STATE/JACKSON COUNTY	STATE/ST. LOUIS COUNTY
ENTER TOTALS ON FORM 265-25, LINE 12					

**SCHEDULE B-2 — UNSTAMPED CIGARETTES PURCHASED FROM ANOTHER LICENSED WHOLESALE**

INVOICE NUMBER(S)	INVOICE DATE(S)	NAME OF WHOLESALE	STATE ONLY	STATE/JACKSON COUNTY	STATE/ST. LOUIS COUNTY
ENTER TOTAL ON FORM 265-25, LINE 7					

**SCHEDULE B-3 — REPORT OF LOST CIGARETTES (INFORMATIONAL PURPOSES ONLY)**

INVOICE NUMBER(S) OF LOST CIGARETTES AND DATE SHIPPED	NAME OF COMMON CARRIER	NAME OF MANUFACTURER	SHIPMENT SHORTAGE	NUMBER OF PACKAGES OF LOST CIGARETTES	
				STAMPED	UNSTAMPED
TOTAL					